

For the calendar year 2004, or fiscal year beginning MMDDYYYY and ending MMDDYYYY.

Attach to your return

NAME(S) AS SHOWN ON FORM 140, 140PY, 140NR, 140X, 120, 120A, 120S, 120X OR 165

YOUR SOCIAL SECURITY NO. OR FEDERAL EMPLOYER ID NO.

Part I Available Credit Carryover

	(a) Carryover Credit From Taxable Year	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover Subtract column (c) from column (b) or see instructions if required to complete Part VIII.
1	1999			
2	2000			
3	2001			
4	TOTAL AVAILABLE CARRYOVER.....			4

• Individuals, enter this amount on Arizona Form 301, Part I, line 22.

• Corporations, including S corporations that elected to take the credit, enter this amount on Arizona Form 300, Part I, line 18.

Part II Credit Recapture for NEVs Used on a Golf Course for Other Than Maintenance Purposes
(Applicable to NEVs purchased or leased on or after July 1, 2000.)

5 Enter the number of NEVs purchased or leased on or after July 1, 2000, for which a credit was claimed, that were used on a golf course for purposes other than maintenance. Also, complete Form 328-P..... 5

6 Enter the Vehicle Identification Number (VIN) for each NEV purchased on or after July 1, 2000, for which a credit was claimed, that was used on a golf course for other than maintenance purposes 6

7 Enter the taxable year in which each NEV was purchased or leased 7

8 Enter the amount of credit for which each NEV was eligible 8

9 Amount of credit subject to recapture (100%): Add the amounts on line 8 in each column, and enter the result..... 9

This will be used in Part IV.

VEHICLE 1	VEHICLE 2	VEHICLE 3

Part III Credit Recapture for NEV Owners That No Longer Own the NEV or That No Longer Have the NEV Registered in Arizona (applicable to NEVs purchased or leased on or after January 1, 2000)

10 Enter the number of NEVs for which you claimed a credit that are no longer eligible for the credit. Do not enter the same vehicles here that you entered on line 5..... 10

11 Enter the Vehicle Identification Number (VIN) for each NEV that no longer qualifies for the credit. Do not enter the same NEV here that you entered on line 6..... 11

12 Enter the date on which the NEV was placed into service 12

13 Enter the date on which the event that caused the recapture occurred..... 13

14 Enter the amount of credit for which each NEV was eligible 14

15 Amount of credit subject to recapture: If the date on line 13 is within 12 months from the date on line 12, multiply the amount on line 14 by 100% (1). If the date on line 13 is more than 12 months but within 24 months from the date on line 12, multiply the amount on line 14 by 66 2/3% (.666). If the date on line 13 is more than 24 months but within 36 months from the date on line 12, multiply the amount on line 14 by 33 1/3% (.333) 15

16 Add the amounts on line 15 in each column, and enter the result..... 16
Go to Part IV.

VEHICLE 1	VEHICLE 2	VEHICLE 3
MMDDYYYY	MMDDYYYY	MMDDYYYY
MMDDYYYY	MMDDYYYY	MMDDYYYY

Part IV Total Recapture

17 Add the amount on Part II, line 9 and on Part III, line 16, and enter the total

17		
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Part V Lessor/Lessee Information for Credit Recapture

18 Have you entered into a lease agreement for any NEV listed on line 6 or line 11 that provides that the lessor may share the credit with the lessee? *See instructions*.....

Yes <input type="checkbox"/>	No <input type="checkbox"/>
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If you answered, "No", skip lines 19 through 25.

If you answered, "Yes", complete lines 19 through 25.

19 Is this form being completed by the lessor or the lessee? *Check the applicable box*.....

Lessor <input type="checkbox"/>	Lessee <input type="checkbox"/>
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If this form is being completed by the lessor and you have entered into lease agreements with multiple lessees for NEVs listed on line 6 or line 11, complete a separate schedule for each lease that shows the information requested on lines 20 through 25 below. Attach these schedules to Form 328 when you file your return.

20 Name of lessor: _____

21 Lessor's TIN: _____

22 Lessor's share of the amount of credit recapture on Part IV, line 17

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23 Name of lessee: _____

24 Lessee's TIN: _____

25 Lessee's share of the amount of credit recapture on Part IV, line 17

25		
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Part VI S Corporation Shareholder Information for Credit Recapture

26 If the credit was passed through from an S corporation to its shareholders, the S corporation must complete lines 26a through 26c separately for each shareholder.

26a Name of shareholder: _____

26b Shareholder's TIN: _____

26c Shareholder's share of the amount on Part IV, line 17, or Part V, line 22 (if the S corporation is a lessor), or Part V, line 25 (if the S corporation is a lessee)

26c		
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Part VII Partnership Partner Information for Credit Recapture

27 If the credit was passed through from a partnership to its partners, the partnership must complete lines 27a through 27c separately for each partner.

27a Name of partner: _____

27b Partner's TIN: _____

27c Partner's share of the amount on Part IV, line 17; or Part V, line 22 (if the partnership is a lessor); or Part V, line 25 (if the partnership is a lessee)

27c		
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Part VIII All Taxpayers Subject to the Recapture

28 Enter the taxable year(s) in which you took a credit or credit carryover for each disqualified NEV

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29 Enter the total amount of credit originally allowable for each disqualified NEV. If you were a lessor, lessee, partner, or an S corporation shareholder, enter that portion of the allowable credit that was originally allocated to you.

29		
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30 Enter the total amount of the credit to be recaptured

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• Individuals, corporations, and S corporations, enter the amount from Part IV, line 17; or if a lessor, enter the amount from Part V, line 22; or if a lessee, enter the amount from Part V, line 25.
• S corporation shareholders, enter the amount from Part VI, line 26c.
• Partners of a partnership, enter the amount from Part VII, line 27c.

31 Subtract line 30 from line 29, and enter the result. This is the amount of credit allowable on disqualified NEVs

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32 Amount of credit on line 29 applied to your 2000, and/or 2001, and/or 2002, and/or 2003 tax liability

32		
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33 Subtract line 32 from line 31, and enter the result

33		
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If the result is a *positive* number, this is the amount of credit carryover remaining that you may use this year and in future taxable years. If a positive number, enter that amount on Part I, line 2 or line 3, column (d).

If the result is a *negative* number, this is the amount of credit that you have already taken that you must recapture. If a negative number, enter "zero" on Part I, line 2 or line 3, column d.

• Individuals, also enter this amount as a *positive number* on Form 301, Part II, line 30.

• Corporations, including S corporations that elected to claim the credit, also enter this amount as a *positive number* on Form 300, Part II, line 24.

ARIZONA FORM
328P

Neighborhood Electric Vehicle Penalty

2004

Name:

Address:

1 Enter the number of NEVs that were purchased or leased on or after July 1, 2000 for which a credit was claimed that were used on a golf course for purposes other than maintenance

2 Penalty.....

3 Multiply the amount on line 2 by the number on line 1

1		
2		
3		

• **Make check payable to:** Arizona Department of Environmental Quality.

• **Mail with this form to:** Arizona Department of Environmental Quality
Attention: Clean Air Fund Collections
1110 West Washington Street
Phoenix, AZ 85007-2952